

# TRIPURA GAZETTE



Published by Authority

## EXTRAORDINARY ISSUE

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**Agartala, Friday, September 25, 2020 A. D. Asvina 3, 1942 S. E.**

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PART-- I--Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

**No. F.1-11(91)-TAX/GST/2020(Part-IV)**

**Dated, Agartala, the 25th September, 2020.**

### NOTIFICATION

In exercise of the powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), read with sub-rule (5) of rule 61 of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20<sup>th</sup> May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1220, dated the 20<sup>th</sup> May, 2020, namely:—

In the said notification, in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: —

“Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State of Tripura, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 3<sup>rd</sup> day of October, 2020.”.

By order of the Governor,

*Vishal*

**(Dr. Vishal Kumar, IAS)**  
Joint Secretary  
Government of Tripura  
Finance Department

Note: The principal notification number No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20<sup>th</sup> May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1220, dated the 20<sup>th</sup> May, 2020 and was last amended vide notification number No.F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21<sup>st</sup> May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1231, dated the 21<sup>st</sup> May, 2020.